

TREASURY AND POST OFFICE DEPARTMENTS APPROPRIATION BILL, FISCAL YEAR 1926

DECEMBER 19, 1924.—Committed to the Committee of the Whole House on the state of the Union and ordered to be printed

Mr. MADDEN, from the Committee on Appropriations, submitted the following

REPORT

[To accompany H. R. 10982]

The Committee on Appropriations submit the following report in explanation of the accompanying bill making appropriations for the Treasury and Post Office Departments for the fiscal year ending June 30, 1926:

SCOPE OF THE BILL

The bill embraces regular annual appropriations for the various branches of the Government service under the jurisdiction of the Treasury and Post Office Departments. The activities of the two departments for which appropriations are proposed in the bill are as follows:

TITLE I. TREASURY DEPARTMENT

- (1) Office of the Secretary of the Treasury:
 - Office of the Secretary, Undersecretary, and Assistant Secretaries.
 - Office of the chief clerk.
 - Public Debt Service.
 - Office of Commissioner of Accounts and Deposits.
 - Divisions—
 - Appointments.
 - Bookkeeping and Warrants.
 - Deposits.
 - Disbursing clerk.
 - Mails and Files.
 - Printing.
- (2) Bureau of the Budget (under the direct control of the President).
- (3) Bureau of Engraving and Printing.
- (4) Coast Guard.
- (5) Comptroller of the Currency.
- (6) Customs Service.
- (7) Federal Farm Loan Bureau.
- (8) Internal Revenue Service.
- (9) Mints and assay offices.

- (10) Office of the Supervising Architect.
- (11) Public Health Service.
- (12) Secret Service.
- (13) Treasurer's office.
- (14) General Supply Committee.

TITLE II. POST OFFICE DEPARTMENT

- (1) Office of the Postmaster General (including office of the chief clerk and custody of departmental buildings).
- (2) Office of the First Assistant Postmaster General.
- (3) Office of the Second Assistant Postmaster General.
- (4) Office of the Third Assistant Postmaster General.
- (5) Office of the Fourth Assistant Postmaster General.
- (6) Office of the chief inspector.
- (7) Office of the solicitor.
- (8) Office of the purchasing agent.
- (9) Bureau of Accounts and Comptroller's Office.

APPROPRIATIONS AND ESTIMATES

The estimates of appropriations upon which this bill is based were submitted by the President in the Budget for the fiscal year 1926, and will be found in detail in that document as follows: For the Post Office Department in Chapter IX, pages 665 to 692, inclusive, and for the Treasury Department in Chapter XI, pages 721 to 808, inclusive. The totals of the estimates for 1926, the appropriations for 1925, and the amounts recommended for the two departments in the accompanying bill are as follows:

Department	Appropriations for 1925	Budget estimates for 1926	Amounts recommended in the bill for 1926	Increase (+) or decrease (-), bill compared with 1925 appropriations	Increase (+) or decrease (-), bill compared with 1926 Budget estimates
Treasury Department.	\$137,644,712.50	\$137,759,916.00	\$126,911,107.00	-\$10,733,605.50	-\$10,848,809.00
Post Office Department.	613,645,195.25	637,376,005.00	636,269,415.00	+22,624,219.75	-1,106,590.00
Total.	751,289,907.75	775,135,921.00	763,180,522.00	+11,890,614.25	-11,955,399.00

A detailed tabulation will be found at the end of this report showing each appropriation for the fiscal year 1925, the Budget estimates for the fiscal year 1926, the amounts recommended in the bill for 1926, and the increase or decrease in each item of appropriation and estimate as compared with the amount recommended in the bill. In connection with the amounts printed in the column of 1925 appropriations, it should be borne in mind that those sums are composed of the 1925 appropriations carried in the regular annual appropriation act and in addition thereto the sums for that fiscal year appropriated in the act providing a classification of salaries in the field services, and such sums for that fiscal year as may have been provided in the deficiency act approved December 5, 1924.

SALARIES UNDER THE CLASSIFICATION ACT

The committee, in reporting the Interior Department appropriation bill, adopted a uniform provision to be carried in all of the regu-

lar annual appropriation bills reported from the committee this session, relating to expenditures for personal services in the District of Columbia in accordance with the classification act of 1923. This restrictive limitation was carried in the annual supply bills for the current fiscal year and is recommended to be continued for 1926, with several modifications made necessary by rulings of the Comptroller General of the United States. The detailed explanation contained in the report on the Interior Department appropriation bill for the fiscal year 1926 is submitted herewith in explanation of the changes recommended in the limitation:

The committee recommends, in a modified form, a continuation of the "average" limitation inserted in all of the appropriation bills at the last session restricting the average of all salaries paid under any grade under the classification act of 1923 to the average of the compensation rates for the grade. The modifications which are recommended are (1) the limitation is made specifically to apply to those grades in which only one position is allocated, (2) an employee passing from one grade to a higher grade is not required to suffer a reduction in compensation because of such advance, and (3) the words "or class thereof" are omitted from the limitation.

These changes are brought about by rulings of the Comptroller General of the United States. It was believed by the committee in recommending the uniform "average" limitation in the current appropriation acts that every grade, whether it contained one or more positions, would be subject to its operation. The Comptroller General has decided that the limitation did not apply to grades in which there was only one position, and therefore such position could proceed beyond the average of the compensation rates for the grade.

Section 7 of the classification act of 1923 provided, in effect, that promotions in a grade might be made, if appropriations were sufficient and the employee attained a proper efficiency rating, to the next higher rate in the grade. This section did not specify how often such promotions might be made. There is no limitation upon them in the section. In interpreting this section the Comptroller General has held that if an employee has attained the proper standard of efficiency the promotions within a grade might be made from the minimum to the maximum rate of the grade simultaneously if the proper average is maintained and the appropriation is sufficient. These two decisions have operated to remove entirely the restriction on those grades where only one position is allocated, and there have come to the attention of the committee numerous instances in the grades of higher pay rates in a few of the departments where advances have been made simultaneously from the minimum to the maximum rate of the grade. The first change recommended in the "average" limitation is designed to correct this situation.

The Comptroller General also has ruled that in the case of an employee passing from one grade to a higher grade in which the proper average has already been exceeded that the employee must enter the higher grade at the minimum rate of the higher grade, even though he would suffer a reduction in compensation thereby. The second modification which the committee recommends will remedy this condition. It is an injustice in the application of the "average" limitation to require an employee passing from a grade to a higher grade with more important duties or responsibility, or both, to suffer a reduction in salary along with such a change. The committee believes that such operation of the "average" limitation is a hardship which should not continue. The number of positions affected is very small, but the injustice to the small number is very great.

The third modification is the elimination of the words "or class thereof" from the language of the limitation. The current limitation provides that the average of the salaries of the total number of persons paid under any grade or class thereof shall not exceed the average of the compensation rates specified for the grade by the classification act. An opinion of the Comptroller General states that the meaning of these words in the application of the limitation is of no effect, and they are therefore recommended to be eliminated.

The application of the "average" limitation has amply justified the wisdom of Congress in enacting it in the appropriation bills. It is a fair and just check upon administrative procedure in the matter of salaries in the departmental service in the District of Columbia, without which great abuse and more wide-

spread inequality would undoubtedly arise. The committee recommends the continuance of the limitation with the modifications which have been set forth herein.

TREASURY DEPARTMENT

The total of the estimates for regular annual appropriations submitted for consideration in connection with the Treasury Department is \$137,759,916. In addition to the regular annual appropriations the estimated permanent and indefinite appropriations for the fiscal year 1926 aggregate \$1,340,853,955. The total of the estimates for the Treasury Department for the fiscal year 1926, therefore, is \$1,478,613,871.

The annual appropriations for the Treasury Department for the fiscal year 1925 aggregate \$137,644,712.50, composed of the following sums: \$8,770,807.50 in the act approved December 6, 1924, to provide for the adjustment of salaries in certain of the field services; \$8,232,400 in the second deficiency act, approved December 5, 1924, and \$120,641,505 in the regular annual appropriation act approved April 4, 1924. The permanent and indefinite appropriations for the fiscal year 1925 aggregate \$1,363,579,501. The total appropriations for the department for the fiscal year 1925, regular annual and permanent and indefinite, aggregate \$1,501,224,213.50.

The total of all estimates for the department for the fiscal year 1926 is \$22,610,342.50 less than the total of all appropriations for the fiscal year 1925. This reduction is effected entirely in the permanent appropriations, the regular annual estimates showing an increase of \$115,203.50 and the permanent appropriations a reduction of \$22,725,546. This latter sum is largely brought about by the reduction in the interest on the public debt, which it is anticipated will be reduced from \$865,000,000 for 1925 to \$830,000,000 for 1926, a decrease of \$35,000,000. There is an automatic increase in the amount of the sinking fund estimated for 1925 at \$310,000,000 and for 1926 at \$323,175,000, an increase of \$13,175,000. Other variations, some increases and some decreases, occur in other items of the permanent appropriations, but the main factors, interest and sinking fund, serve to bring about the net reduction stated. These permanent appropriations are those which occur automatically each year without annual action by Congress, having been created specifically by Congress in previous years and continued until legislation is enacted modifying or discontinuing them. A comparison of the permanent annual and indefinite appropriations for the Treasury Department for the fiscal year 1925 and 1926 is printed elsewhere in this report.

The amount considered by the committee, in making its recommendations, is the aggregate of the estimates of the regular annual appropriations for the Treasury Department customarily submitted for annual action by Congress. That sum, as heretofore stated, is \$137,759,916.

The amount recommended to be appropriated in this bill for the Treasury Department for the fiscal year 1926 is \$126,911,107. This sum compared with the 1925 appropriations and the 1926 Budget estimates show the following differences:

It is \$10,848,809 less than the 1926 estimates, and it is \$10,733,605 less than the 1925 appropriations.

OFFICE OF THE CHIEF CLERK

The appropriation for the office of the chief clerk and the funds under his immediate control for salaries for the care and custody of buildings under the jurisdiction of the Treasury Department are reduced in the net by \$14,005. Appeals allowed by the personnel classification board in the force aggregate \$8,000 of increased cost, which was absorbed in making this reduction. The salary roll, therefore, of the chief clerk's office would have been less by \$22,005 than for 1925, resulting in a decrease of the force from a maximum authorized for 1925 of 533 to 488 for 1926, a reduction of 45.

The items for contingent expenses all show small reductions except in one or two cases. The amount for operating expenses of the Darby Building is slightly increased, due to the occupation of a greater area of floor space by the Coast Guard. The appropriation for stationery for the department shows an apparent increase of \$87,760 which is in reality a transfer of that sum from the appropriation for the Bureau of Internal Revenue to the stationery fund.

GENERAL SUPPLY COMMITTEE

The total of the appropriations under the control of the General Supply Committee is reduced from \$155,620 for 1925 to \$121,500 for 1926, a decrease of \$34,120 and 20 persons. The appropriation for the handling of surplus supplies and equipment has been reduced from \$115,840 to \$43,700, or by \$72,140, and \$37,020 of this amount has been added to the regular appropriation for the committee, resulting in the net decrease just referred to. There remained on hand on June 30, 1924, surplus supplies valued at \$1,288,000 on a cost basis but having a sale value of approximately \$300,000. The total amount received during the fiscal year 1924 from material sold at auction was \$179,613 and from transfers of material to departments for use was \$150,002.96, making total sales of \$329,615.96.

PUBLIC DEBT SERVICE

The appropriation for salaries and expenses of the current work of the public debt service is reduced from \$3,416,000 to \$3,260,000, or by \$156,000. This reduction, combined with the estimated reduction in the amount to be expended from the indefinite appropriation for expenses of loans, namely, \$82,500, will make a total reduction under the public debt service of \$238,500 and 93 fewer employees for 1926 than for 1925. The total appropriations for the fiscal year 1926 will be approximately \$1,500,000 less than this service had for the fiscal year 1923 and the personnel will be 931 less.

The committee recommends an appropriation for the purchase of 200,000,000 sheets of distinctive paper for United States currency and national bank currency. The number of sheets is 2,500,000 less than recommended in the Budget and 42,500,000 more than the number of sheets provided for the current fiscal year. It should be stated in connection with this apparently large increase that the number of sheets provided for the current fiscal year is insufficient to meet the demands for new currency. It will be necessary to provide additional sheets for the remainder of this year. If the

deliveries of printed currency for the first few months of this fiscal year continue at the same rate throughout the year, the amount of distinctive paper required for 1925 would be in excess of the number of sheets which it is recommended to be purchased for 1926. The amount recommended in the bill is \$1,407,775, which is \$307,032.50 more than the amount for the current year and \$17,225 less than the estimate. The paper estimated for is on the basis of all linen product at a price per pound not greater than the price being paid during the current year.

CUSTOMS SERVICE

The appropriations for the customs service are reduced from \$16,979,140 to \$16,656,200, a decrease of \$322,940. The amount recommended will provide for the same organization for the next fiscal year as during 1925, the decrease being brought about by a more systematic organization of the service and a more careful control of expenditures.

It is not anticipated that there will be any decrease in the volume of work to be transacted by the customs service during the coming fiscal year. The customs receipts for the first three months of the fiscal year 1925 aggregated approximately \$141,000,000, while receipts for the first three months of the previous fiscal year aggregated \$131,000,000, an increase in the first three months of this fiscal year of \$10,000,000 over the first three months of the previous fiscal year. The receipts by months are as follows:

	1924	1925	Increase
July.....	\$42,635,708.48	\$45,229,567.01	\$2,593,858.53
August.....	43,625,487.03	45,427,484.81	1,801,997.78
September.....	44,772,770.14	50,621,547.25	5,848,777.11
Total.....	131,033,965.65	141,278,599.07	10,244,633.42

The following table gives a very good résumé of the service for the past five fiscal years, 1920 to 1924, inclusive:

Comparative statement showing value of imports, customs receipts and expenditures, number of entries, and number of employees, fiscal years 1920-1924

Fiscal year—	Value of imports	Customs receipts (duties and tonnage)	Total number of entries (including D. B. but not export declarations)	Total expenditures	Cost to collect \$1	Number of employees
1920.....	\$5,232,957,393	\$323,536,559	1,442,416	\$11,537,824	\$0.0351	6,578
1921.....	3,662,874,734	308,025,102	1,702,969	12,328,592	.0389	6,671
1922.....	2,608,009,008	357,544,712	1,790,539	12,667,766	.034	6,782
1923.....	3,781,259,144	562,189,038	2,159,018	13,161,345	.0231	7,410
1924.....	3,554,138,268	545,012,115	2,447,789	14,299,254	.0258	8,203

FEDERAL FARM LOAN BUREAU

An increase of \$55,000 is recommended to permit an increase in the number of reviewing appraisers from 4 to 12, at salaries of not to exceed \$5,000 each, and \$15,000 additional is provided for traveling

expenses. The purpose of providing for 12 reviewing appraisers is to have one for each land-bank district who will have supervision of all field appraisers operating in that district. The board is of the opinion that with a competent reviewing appraiser in each district better supervision of the appraisal work will result and will reduce the actual cost to the borrowers and the banks. The salaries of the appraisers as well as all other expenses of the Farm Loan Bureau will be paid from assessments levied upon the system.

OFFICE OF THE TREASURER

A reduction of \$19,000 is effected in the regular force in the Treasurer's office and \$45,000 in the appropriation for the expenses of redemption of Federal reserve and national currency. These reductions will bring about a decrease in the number of persons employed of 37.

COMPTROLLER OF THE CURRENCY

In the office of the Comptroller of the Currency a decrease is recommended of \$12,520 and in the force engaged in redeeming the Federal reserve and national currency, a reimbursable item, a decrease of \$9,650, a total reduction of \$22,170 and the elimination of 13 persons.

BUREAU OF INTERNAL REVENUE

In the office of the commissioner two positions of deputy commissioner are omitted on account of reorganization of the work of the bureau and the salary appropriation is reduced \$10,000.

The general appropriation for salaries and expenses of collectors, deputies, gaugers, storekeeper-gaugers, and other office and warehouse expenses is reduced in the sum of \$34,446 and provides for 34 less persons. A gradual reduction has taken place in this item due principally to the concentration of distilled spirits in a smaller number of warehouses and the reduction of the personnel required in connection with them. On July 1, 1922, the beginning of concentration, there were 26 general bonded warehouses, 20 special bonded warehouses, and 251 distillery bonded warehouses, a total of 297. Since that time five additional general bonded warehouses have been approved for use as concentration warehouses. During this process of concentration, 15 special bonded warehouses, 15 general bonded warehouses, and 202 distillery bonded warehouses, a total of 232 bonded warehouses, have been discontinued, leaving 70 bonded warehouses, of which 28 are concentration warehouses. In connection with this appropriation authority is inserted to permit during the fiscal year 1926 the payment to gaugers and storekeeper-gaugers of the new rates of compensation authorized for the current fiscal year so as to prevent them from being compelled to recur to the statutory rate of \$4 per day established many years ago.

The general appropriation for collecting and assessing internal revenue taxes is reduced from an aggregate of \$33,381,040 to \$31,750,000, a decrease of \$1,631,040. The total reduction in personnel is 480, of which 377 are from the departmental roll and 103 from the field service. The allotment for personnel services in the District

of Columbia is limited in the appropriation to \$10,750,000, which is approximately \$715,000 less than the allotment for this purpose for the current fiscal year. Of the decrease of \$1,631,040, the sum of \$115,000 is due to the transfer of the allotment for stationery from this appropriation to the general stationery appropriation for the Treasury Department, \$500,000 allotted during this fiscal year by law to the Board of Tax Appeals and estimated separately for 1926 for that organization, and the remainder of the reduction (\$1,016,040) is due to the decreases in force enumerated and reduction in other expenses resulting from better organization and a decrease in the work of the bureau.

In the opinion of the commissioner the auditing force ought not to be reduced further than is recommended for the next fiscal year. It was stated to the committee last session that it might be reasonably expected that the auditing of the 1917 and 1918 cases would be fairly well out of the way by the end of the current fiscal year. Since that time the passage of legislation, the act of March 13, 1924, and the revenue act of 1924, prolonged the time for filing of claims under the 1917 and 1918 returns on which the statute of limitations had expired. Under this extension there has been filed in the bureau between January 1 and October 31, 1924, 9,392 claims affecting 1917, 25,273 claims affecting 1918, and while the statute of limitations soon closes on the 1919 cases there were received during that period 8,984 claims for that year. The following statement shows the cases for the years 1917 to 1920, inclusive, on hand at the end of the fiscal years 1923 and 1924, respectively, and on November 14, 1924:

Return years	On hand June 30, 1923	On hand June 30, 1924	On hand Nov. 14, 1924
1917-----	28,916	8,773	6,301
1918-----	84,323	19,334	13,673
1919-----	103,198	61,327	39,058
1920-----	458,205	166,484	143,155
Total-----	674,642	255,948	202,187

In addition to the cases for these previous years of 1917 to 1920, aggregating 202,187 on November 14 last, there were cases on hand on that date for years subsequent to 1920, as follows:

1921-----	255,403
1922-----	455,014
1923-----	604,759

The committee has eliminated the estimate of \$12,000,000 for refund of taxes erroneously assessed and collected. This action is prompted by the fact that this amount is for the next fiscal year and is purely a formal amount which has been carried customarily in the past and does not represent in any degree the sum that will be required for all payments of this character. The committee felt that to carry it would be perhaps confusing and misleading. A supplemental estimate for \$50,000,000 is now before the committee for the payment of refunds.

It will not be sufficient for the remainder of this year and a further appropriation in addition to that will be required. The committee prefers to carry all refund items in one bill and to make them as nearly

current with the time of allowance as possible in order that better information and data as to the total amounts to be required may be obtained. The expenditures for 1923 for refunds aggregated approximately \$123,000,000 and for 1924 they were \$137,000,000. With expenditures on this basis the carrying of \$12,000,000 in this bill would be somewhat confusing to those who do not understand the situation. The 1924 revenue act allows interest on refunds from the date of the payment of the tax until the allowance of the refund by the commissioner. That means six years interest at 6 per cent, or 36 per cent, on 1917 cases and 30 per cent on 1918 cases. The payment of interest in connection with refunds amounted to \$7,000,000 last year under the old law while under the new act it is estimated that the interest for the fiscal year 1925 will approximate \$50,000,000 to \$60,000,000. The committee has eliminated this pro forma sum of \$12,000,000 and will handle the entire refund problem in connection with deficiency bills.

The Budget proposed a reduction in the appropriation for enforcement of the prohibition and narcotic drugs acts from \$11,341,770 for the fiscal year 1925 to \$10,216,880 for the fiscal year 1926. The committee recommends an appropriation of \$11,000,000 for the next fiscal year which is \$341,770 less than the 1925 appropriations and \$783,120 more than the amount recommended in the Budget. The committee made an extensive examination of the needs of the prohibition unit and in the sum of \$11,000,000 has recommended an amount which in its opinion will fully and adequately provide for the organization of that service, both in prohibition and narcotic work, on the basis of the present authorized strength as to personnel and requisite traveling and other expenses.

The appropriation allowed will permit of the continuance of the present bureau organization of 749, which includes temporary personnel periodically employed, within the limit set of \$1,300,000. It will permit the continuance of the present field force of 3,137 persons and also provide for the salaries of the 44 additional agents not yet appointed, making a total field personnel of 3,181. The table of organization of this service is set forth on pages 576 and 577 of the hearings. In the opinion of the committee the appropriation of a smaller sum than \$11,000,000 will result in a proportionate decrease in the field force. Congress at the last session, through an increase in the appropriation for prohibition and narcotic enforcement, provided for 300 additional prohibition agents, 125 additional narcotic agents, and inspectors, and 36 clerks for narcotic work, a total increase of 461 in the authorized personnel. All of this new personnel, except 44, has been appointed and the remainder is being appointed from time to time.

The recruiting of this new force has taken practically six months. The appropriation of less than the amount recommended by the committee would undoubtedly compel the disbanding of a large part of it. From the evidence obtained by the committee there is no such decrease in work to be performed in the enforcement of the prohibition and narcotic acts as to justify at the present time a decrease in the organization. It does believe that the force as at present authorized is as large as it ought to be and recommends the amount in the bill as a sum adequate to carry this organization, provide necessary traveling expenses, and cover the other expenses of operation for

the next fiscal year. The reduction of \$341,000 under the current appropriation is due to the elimination of such sum as may be due to salaries lapsing because of vacancies existing in various positions from time to time in any large organization, the elimination of amounts granted for 1925 for the purchase of equipment which will not have to be purchased in 1926, and the reduction in minor items of expense which can no doubt be effected through diligence in administration and the exercise of strict economy.

The committee has recommended that not to exceed \$50,000 of the sum allowed be permitted to be expended for the dissemination of information and appeal for law observance and law enforcement through the use of posters and other modes of public appeal.

COAST GUARD

The amount recommended for the Coast Guard is \$20,597,835 which is the amount of the estimates. This sum is \$1,753,706 in excess of the appropriations for this service for the fiscal year 1925. Congress, at the last session, granted additional appropriations for the Coast Guard for the acquisition of more vessels for the prevention of smuggling in liquor and for additional officer and enlisted personnel for their operation.

The amounts appropriated in this bill provide for the next fiscal year for the operation of the regular complement of Coast Guard vessels and the additional fleet on the same basis as they have been provided for during the present fiscal year through the regular appropriation act and the deficiency act. The additional vessels for antismuggling work have not all been delivered and put into commission. They will all be delivered and ready for full operation during the next fiscal year. The difference of \$1,753,706 between the appropriations for 1925 and those for 1926 is due solely to the fact that all of the additional vessels will be in full operation for the next fiscal year while only a portion of them are in operation for varying portions of this fiscal year.

The appropriations recommended in this bill for the Coast Guard, exclusive of the commandant's office, are divided as follows between the sums required for the regular activities and antismuggling activities:

	Regular activity	Prevention of smuggling	Total
Pay and allowances.....	\$7, 859, 949	\$5, 815, 086	\$13, 675, 035
Rations.....	411, 629	315, 371	727, 000
Fuel and water.....	725, 000	2, 055, 000	2, 780, 000
Outfits.....	665, 000	635, 000	1, 300, 000
Rebuilding and repairing.....	250, 000	39, 800	289, 800
Act June 4, 1920.....	15, 000	15, 000	30, 000
Travel.....	125, 000	125, 000	250, 000
Draft animals.....	27, 000	-----	27, 000
Coastal communications.....	50, 000	-----	50, 000
Civilian employees.....	79, 000	-----	79, 000
Contingent.....	123, 000	97, 000	220, 000
Total.....	10, 330, 578	9, 097, 257	19, 427, 835
Repairs to Coast Guard vessels.....	398, 000	552, 000	950, 000
Total.....	10, 728, 578	9, 649, 257	20, 377, 835

The personnel provided by these appropriations is divided between the two activities as follows:

	Regular	Anti-smuggling	Total
Commissioned officers.....	254	149	403
Cadets.....	72	-----	72
Warrant officers.....	414	410	824
Enlisted men.....	4,000	3,789	7,789
	4,740	4,348	9,088
Retired list:			
Commissioned officers.....	70	-----	-----
Warrant officers.....	184	-----	-----
Enlisted men.....	502	-----	-----
	756	-----	756
			9,844

The number of vessels to be operated by the service during the next fiscal year is divided between the two activities as follows:

Regular activities:	
Cruising cutters, first class.....	17
Cruising cutters, second class.....	17
Harbor cutters and launches.....	34
Patrol boats.....	7
	75
Prevention of smuggling:	
Destroyers.....	20
Mine sweeper class.....	2
Cabin-cruiser type motor boats.....	223
Picket boats.....	100
	345
	420

BUREAU OF ENGRAVING AND PRINTING

The amount recommended for the Bureau of Engraving and Printing is \$7,271,530. This sum is \$1,325,855 more than the current appropriations and \$106,900 less than the estimates. The estimates called for 192,742,300 sheets of delivered currency, of which 14,000,000 sheets were for national-bank currency and 178,742,300 sheets for United States currency. The committee recommends a total of 190,242,300 sheets, composed of 14,000,000 for national-bank currency and 176,242,300 for United States currency, a reduction of 2,500,000 in the amount of United States currency. This deduction is due to the elimination of practically that number of sheets on account of the gold reserve and which in the opinion of the Treasury Department was the least important item in the money-printing program.

The appropriations for the bureau for the current fiscal year provide for 150,000,000 delivered sheets of United States and national-bank currency. The demands for new money through money coming in for redemption and increased demands, particularly for \$1 bills, has necessitated the printing by the bureau at a greater rate during the first few months of this fiscal year than the 150,000,000 sheets

would provide. It will be necessary, if the present rate of production continues, to authorize for this fiscal year by way of deficiency appropriation additional sheets which will carry the total number of sheets for 1925 to a number at least equal if not in excess of the recommended program for 1926. The program presented to the committee and approved, with the exception of the 2,500,000 sheets above referred to, is as follows:

		Sheets
To meet redemptions:		
\$1 silver certificates.....	144,000,000	
\$2 silver certificates.....	4,125,000	
\$2 United States notes.....	5,250,000	
\$5 United States notes.....	8,000,000	
\$10 United States notes.....	3,250,000	
\$10 gold certificates.....	3,000,000	
\$20 gold certificates.....	2,100,000	
\$50 gold certificates.....	240,000	
\$100 gold certificates.....	82,000	
\$500 gold certificates.....	3,600	
\$1,000 gold certificates.....	4,200	
		170,054,800
To meet gold imports:		
\$10 gold certificates.....	2,500,000	
\$20 gold certificates.....	3,750,000	
		6,250,000
For gold reserve:		
\$20 gold certificates.....	1,875,000	
\$50 gold certificates.....	375,000	
\$100 gold certificates.....	187,500	
		2,437,500
Total for United States currency.....		178,742,300
National-bank currency.....		14,000,000
Total to be printed and delivered.....		192,742,300
5 per cent spoilage.....		9,637,115
Total paper required.....		202,379,415

The great increase in the demands for \$1 notes is reflected in the reports of payments made by Federal reserve banks (through which payments have been made since the abolishment of subtreasuries), as shown below:

Fiscal year:	
1922.....	\$628,786,000
1923.....	759,924,000
1924.....	897,784,000

The deliveries of sheets of United States currency for the first four months of the current fiscal year amounted approximately to 60,000,000, or at the rate of 180,000,000 sheets for the year. Deliveries of national bank currency were 5,713,000 sheets or at the rate of 17,500,000 sheets for the year. The total deliveries for the first four months were 65,713,000 or a yearly rate of approximately 197,000,000 sheets, while the accompanying bill provides for approximately 190,000,000 sheets.

The Treasury Department is now operating without any reserve stock of currency, the production of the plant being used from day to day to fill current needs. A program is being prepared in the Treasury Department for building up a reserve stock of paper money which will permit the new notes to become properly aged and seasoned

before being issued and provide a safety stock of money which can be issued as the needs arise.

The amounts approved for 1926 include an increase of \$94,500 on account of a change by the Personnel Classification Board in the grades of operatives in the numbering, examining, and surfacing divisions. The change involved approximately 1,200 people who were previously classified in grade 1 of the clerical-mechanical service with rates of pay of 45 to 50 cents per hour to grade 2 with rates of pay of 55 to 60 cents per hour. This change in grade has already been made. No other increases in compensation are contemplated in the amounts recommended in the bill nor were any provided in the estimates.

The appropriation for the director's office is increased by \$20,540. This sum is due entirely to the transfer of 19 persons from the roll for the compensation of personnel engaged on manufacturing to the roll for the director's office. The estimate for the director's office is reduced by \$32,200. A request was included in the estimates for an increase in the salary of the director from \$6,000 to \$10,000. This is eliminated. The pay of the director is fixed by the classification act in the grade from \$6,000 to \$7,500 per annum; a higher rate than the classification act provides is not authorized by law.

The Bureau of Engraving and Printing was recently reorganized with a consequent reduction in the number of divisions and sections of work. In this reorganization there were appointed three assistant directors with compensation of \$5,200 per annum instead of one assistant director at that salary. The committee in the preparation of this bill restores the assistant directorship to one position and has eliminated from the estimates the provision for two assistant directors at \$5,200 each. There was also eliminated from the estimate provision for 18 watchmen with aggregate salaries of \$17,800 necessary in the event the postage-stamp activities are transferred from the new building to the old building. The transfer has not been approved and the funds for the moving have not been asked or appropriated and the provision for watchmen can wait until the question of moving is considered by Congress.

The unit rate per thousand sheets of work produced at the bureau is the determining factor in preparation of the appropriations. The following tabulation shows the cost per thousand sheets for the fiscal year 1924 and the estimated costs for the fiscal years 1925 and 1926:

Cost rates per 1,000 sheets for fiscal year 1924 and estimated rates for 1925 and 1926

Class	1924	1925	1926
Nonreimbursable:			
United States notes.....	\$30.09	\$29.63	\$29.88
National-bank currency.....	51.94	51.83	52.43
Internal revenue.....	7.16	6.87	6.89
Customs.....	11.70	11.52	11.54
Opium orders.....	25.97	25.60	25.62
Withdrawal permits.....	62.93	64.15	64.20
Checks and miscellaneous.....	19.05	19.00	19.04
Reimbursable: Federal reserve notes.....	40.14	38.50	38.16

NOTE.—The variation in costs for the three years may be attributed to (1) decrease in overhead due to larger quantities printed, (2) sizing part of currency in 1925 and all in 1926, (3) reclassification.

Cost per 1,000 sheets (4,000 notes) in the fiscal year 1924, and estimated cost in the fiscal years 1925 and 1926

UNITED STATES CURRENCY

	1924	1925	1926
Plate printing (compensation of plate printers and their assistants)-----	\$7.97	\$8.00	\$8.00
Compensation of all other employees, including overhead-----	17.43	17.13	17.38
Materials-----	4.69	4.50	4.50
Total-----	30.09	29.63	29.88

NATIONAL BANK CURRENCY

Plate printing (compensation of plate printers and their assistants)-----	\$20.85	\$21.02	\$21.02
Compensation of all other employees, including overhead-----	24.71	24.53	25.13
Materials-----	6.38	6.28	6.28
Total-----	51.94	51.83	52.43

FEDERAL RESERVE NOTES

Plate printing (compensation of plate printers and their assistants)-----	\$9.90	\$8.18	\$8.18
Compensation of all other employees, including overhead-----	17.60	17.74	17.40
Materials-----	12.64	12.58	12.58
Total-----	40.14	38.50	38.16

PUBLIC HEALTH SERVICE

The appropriations for the various activities of the Public Health Service, except the appropriations for maintenance of hospitals and for the division of venereal diseases, remain in practically the same amounts as for the current fiscal year with the exception of deductions due to lapses in salaries on account of vacancies. The amount for maintenance of hospitals is reduced from \$5,418,749 to \$5,211,285, or by \$207,464. The appropriation provides for the maintenance of 25 marine hospitals and 118 other relief stations and also for certain personnel engaged in the examination of immigrants. The number of patients in hospitals on November 15 was approximately 3,600. Due to the effecting of economies in the operation of the hospitals the average per capita cost per day has been reduced from \$4.08 for the fiscal year 1923 to \$3.89 for the fiscal year 1924. While the number of patients estimated to be in the hospitals during the fiscal year 1926 may be somewhat increased due to the larger force of enlisted personnel in the Coast Guard it is believed that the lower cost of maintenance per day will make it possible to operate on the appropriation which has been provided. Much will depend, of course, upon the number of patients and the prices which will have to be paid during the next fiscal year for foodstuffs and other supplies. The character of service provided in the hospitals is as a general rule without complaint and the committee is of the opinion that there should be no lessening in that direction.

The appropriation for the division of venereal diseases has been reduced from \$149,040 for the current year to a recommended amount of \$50,000, a cut of \$99,040. The sum of \$50,000 is also a reduction below the Budget of \$48,396. The reduction in the amount for the current year is due in part to the elimination of \$25,000 for allotment to the States and the remainder is a decrease in the amount for the activities of the bureau, both in the department and in the field. In the opinion of the committee the sum of \$50,000 should be adequate for the activities which the division should carry on.

The Budget proposed reductions of \$15,000 and \$10,000, respectively, in the funds for rural sanitation and the regulation of biologic products. These two sums the committee has restored to practically what they are for the current fiscal year; namely, \$75,000 and \$45,000.

MINTS AND ASSAY OFFICES

Appropriations are recommended for the continuation of the mints and assay offices in practically the same amounts, with the exception of the assay offices at Deadwood, S. Dak., and Salt Lake, Utah, which are recommended to be omitted. The amount eliminated on account of the Deadwood office is \$5,880 and the sum on account of Salt Lake is \$4,260. The committee in the past has several times recommended the elimination of these offices and in taking similar action this time is also following the recommendation of the Director of the Mint and the Budget.

PUBLIC BUILDINGS

The total appropriations for public buildings under the control of the Treasury Department is increased by \$1,001,204 over like amounts for the current year and \$524,100 over the Budget estimate. A number of new items for repair and special improvements at specified buildings are included in the bill.

A new item of \$100,000 is recommended for the installation of lock-box equipment in public buildings. The amount recommended is based upon needs for such facilities submitted by the Post Office Department. The sum will provide for the purchase and installation of approximately 16,500 boxes of various sizes. Applications are pending for approximately 12,500 boxes and the appropriation from which this service is supported is not sufficient to handle the demands for it. It was stated to the committee that the receipts from the rental of the boxes would pay for the installation in two years and that thereafter the receipts from rentals would represent a return of 48 per cent on the investment. In addition to the business feature of the proposal there is the essential of providing adequate postal facilities to the public. It is also estimated by the Post Office Department that the installation of 12,500 boxes would greatly facilitate the delivery of mail which when the boxes are not available must be delivered through the general delivery window or by carrier. It is estimated by the Post Office Department that the saving in this respect would approximate \$90,000 per annum.

The committee recommends an appropriation of \$800,000 for remodeling or extending completed public buildings so as to provide or make available additional space in emergent cases, limiting the expenditure, as the current appropriation does, to not to exceed \$20,000 on any one building. The amount provided for this purpose for 1925 and the estimate for 1926 is \$400,000. The committee has increased this amount to the sum named. The appropriation heretofore granted has been insufficient to handle the number of cases submitted by the Post Office Department as requiring attention. As a general rule the number of approved cases pending has been more than the annual appropriation at the time it became available would care for. The rule of providing additional space has been on the basis of 60 per square foot per employee and the cost of extension has been slightly less than \$6 per square foot of additional space procured.

The work accomplished under the 1924 appropriation of \$375,000 with a limit of not more than \$20,000 at any one building shows that 91 different buildings received attention. Of the \$375,000, the sum of \$334,277.50 was expended on 30 buildings where the cost ranged from \$2,140 to \$19,675. The remainder of the sum, \$40,772.50, was expended on minor work on a total of 61 buildings. The amount of additional space gained in the 30 buildings was 55,747 square feet and the space gained in the 61 buildings was 6,798 feet, a total gain of space in the 91 buildings of 62,545 feet, at an average cost of \$5.99 per square foot. Applications now on file indicate the amount recommended by the committee will be used to exceedingly good advantage for the benefit of the postal facilities.

The amount recommended for repairs and preservation of public buildings is \$930,000. This sum is \$197,000 more than the appropriation for the current year and \$155,000 more than the Budget. The committee believes that this sum can be expended to good advantage in much-needed interior painting and general repairs to public buildings throughout the country. The number of buildings falling under the distribution of the fund is approximately 1,250, and the condition of many of them can be considerably improved if the additional funds are available.

The appropriation for general expenses of public buildings is increased by \$33,600 to provide additional technical personnel required because of the increase from \$400,000 to \$800,000 recommended by the committee in the fund for extending buildings.

The appropriation for operating force of public buildings is increased by \$99,034. This increase is necessary to provide operating personnel for the next fiscal year for 19 new buildings which go into commission during this fiscal year and 30 which it is anticipated will be completed and ready for occupancy during the next fiscal year, for additional help during vacation periods rendered necessary at one-man buildings where, in order to grant vacations, substitute employees must be assigned, and toward the filling out of the forces at a number of buildings which are undermanned.

The appropriation for furniture and repairs to furniture is increased by \$136,000. This sum is required for the accommodation of additional clerks and carriers assigned to post offices in Federal buildings

and for the furniture needed for such of the anticipated number of 30 buildings as will be put into commission during the next fiscal year.

The appropriation for fuel and operating supplies for public buildings is increased by \$30,000. This sum is due almost wholly to the increased number of buildings to be supplied.

POST OFFICE DEPARTMENT

The estimates for the Post Office Department for the fiscal year 1926 as submitted in the Budget aggregate \$637,376,005.

The total appropriation for the department for the fiscal year 1925 amounted to \$613,645,195.25.

The amount recommended to be appropriated in the bill is \$636,269,415. This sum, compared with the appropriations for 1925 and the estimates for 1926, is as follows:

It is \$22,624,219.75 more than the 1925 appropriations; and

It is \$1,106,590 less than the amount requested in the Budget.

In connection with the increase of more than \$22,000,000 over the amount for the current year, it was stated to the committee that additional sums will be required for the fiscal year 1925 approximating \$9,000,000, which, if found necessary and allowed, would bring the total for 1925 to \$622,600,000, and the amount recommended for 1926 would therefore be \$13,600,000 more than the total appropriation needs of 1925 instead of \$22,600,000 as the appropriation situation now stands.

The increase shown for the next fiscal year is almost entirely in the items of clerk hire in first and second class offices, transportation of the mail, City Delivery Service, Railway Mail Service, fees to special-delivery messengers, and transportation of foreign mails. These increases are due largely to two factors—the increased volume of mail to be handled and the automatic promotions provided by law for postal employees.

The appropriation for clerks and employees at first and second class post offices is increased from \$124,937,100 to \$130,000,000, or in the sum of \$5,062,900. The appropriation covers the employment of supervisory officials and classified clerks in all first and second class post offices. It also includes the employment of substitute clerks in first and second class offices and provides for annual and sick leave and automatic promotions. The increase will provide for approximately 1,925 additional clerks and the necessary automatic adjustments of pay.

The appropriation for fees of special-delivery messengers is increased from \$6,100,000 to \$7,600,000, an increase of \$1,500,000. Special-delivery messengers receive a fee of 8 cents for each special-delivery letter. It is difficult to determine accurately the amount to be required for this purpose, but based on present and past experience and the increased volume of business it is believed that the sum recommended will be fully required.

The appropriation for letter carriers in the city delivery service is increased from \$87,398,000 to \$92,000,000, or by \$4,602,000.

The appropriation in addition to providing for compensation of carriers on the force now or to be added for the remainder of this fiscal year also provides for automatic promotions to accrue during the next fiscal year, the employment of substitute carriers, and for annual and sick leave. The number of new carriers anticipated to be employed under the increased appropriation is 1,400.

The appropriation for rent, light, and fuel for first, second, and third class post offices is increased by \$758,400. The sum recommended covers the furnishing of postal quarters where there are no public buildings available and the increase is due largely to the necessity for increased facilities to accommodate the increased volume of business and on account of the renewal and readjustment of expiring leases.

The appropriation for transportation of the mail by railroads and for mail messenger service is increased from \$104,450,000 to \$112,250,000, or by \$7,800,000. The current appropriation was based upon an anticipated increase in volume of mail to be transported of 6 per cent. The receipts so far this year show an increase of 7.53 per cent. An additional appropriation of approximately \$4,000,000 will be required for 1925 to care for the additional transportation cost. The increase granted is solely due to the increased volume of mail, and it is interesting to point out in this connection that even though the gross cost of carrying the mail is rapidly increasing, the cost for each million dollars of postage receipts is decreasing. Such cost in 1921 was \$212,555 for each million dollars of postage receipts and in 1924 it had been reduced to \$183,836. The reduction has been brought about by more intensive loading of storage cars, curtailment of railway post-office car space not regarded as necessary to the service, and careful supervision of mails moving on the railroads. On the same basis of cost per million dollars of postage revenue as prevailed in 1921 the cost of transporting the mails for the current fiscal year would be approximately \$15,000,000 more than the amount that will be expended for this purpose.

The appropriation for the transportation of foreign mails is increased by \$1,000,000. The expenditure of funds for transportation of this character was divided between American and foreign vessels on the basis of 1924 expenditures as follows: American vessels, 72 per cent; foreign vessels, 28 per cent. It is impossible to predict what proportion will be carried either way during the fiscal year 1926 or what increase there may be in the volume of mail to be so carried. It is believed that the increase provided will take care of the increased business.

The appropriation for the Railway Mail Service is increased from \$47,400,000 to \$49,500,000, or by \$2,100,000. From this appropriation are paid the salaries of all terminal and railway mail clerks. The additional amount is required to provide for automatic promotions prescribed by law and will also permit of the employment of 600 new clerks.

The committee recommends the sum of \$1,700,000 for the village delivery service. This amount is \$200,000 in excess of the current appropriation and the budget estimate. Applications pending for

extension of this service are far in excess of the number that could be provided with the amount of the current appropriation. The committee is of the opinion that the additional amount granted will provide service of this character in many places which will be able to come up to the requirements necessary to obtain it.

The appropriation for the rural delivery service carried in the current act is \$89,250,000 of which \$300,000 was made immediately available for the fiscal year 1924 leaving \$88,950,000 for the fiscal year 1925. The amount recommended by the committee is \$88,350,000. This recommended amount is \$600,000 less than the appropriation for 1925 and \$150,000 more than the estimate. It was stated by the Fourth Assistant Postmaster General that the addition of the \$150,000 which the committee recommends would be an appropriation sufficient to take care of the needs for additional routes for the next fiscal year.

The appropriation recommended for the Air Mail Service is \$2,600,000. The amount recommended for this purpose for the current fiscal year was in two items, \$1,500,000 for the service as theretofore operated and \$1,250,000 for the inauguration of night flying, aggregating \$2,750,000. The amount granted is \$150,000 less than the current appropriation. This reduction does not contemplate any reduction in the character or amount of service to be rendered but is due to the elimination of sums necessary for this fiscal year for certain facilities and equipment which will not need to be obtained during 1926.

The appropriations for the departmental service in Washington are increased in the aggregate by \$195,600 of which \$175,000 represents an increase in the printing required for the service and the remainder is accounted for by the transfer of a number of employees from the equipment shops rolls to the departmental rolls and the employment of a few additional clerks.

POSTAL REVENUES AND EXPENDITURES

The audited revenues of the Post Office Department for the fiscal year 1924 amounted to \$572,948,778.41 and the operating expenses were \$597,311,269.75, leaving a postal deficit of \$24,362,491.34.

The estimated revenues for the fiscal year 1925, based on reports from the 50 largest offices, indicate that the revenues for the current fiscal year will be approximately \$610,190,000. The estimated expenditures for the fiscal year 1925 are \$620,320,931.15, leaving an estimated deficit of \$10,130,931.15.

For the fiscal year 1926 the amount recommended in the accompanying bill is \$636,269,415. The Post Office Department estimates that the revenues for 1926 will be 6.1 per cent greater than the revenue for 1925. If this increase in revenue is realized the revenues for 1926 will be approximately \$647,410,000, and the operation of the service, instead of a deficit, would show a surplus of about \$11,000,000.

The following tabulation gives a comparison of revenues and expenditures for the fiscal years 1918 to 1924, inclusive, on an actual basis, and the fiscal year 1925 on an estimated basis:

Fiscal year	Postal revenues	Expenditures, obligations, and losses	Operating deficit	Cost of operations per million dollars revenue
1918.....	\$344,475,962.24	\$345,555,274.82	\$1,079,312.58	\$1,003,133.20
1919.....	364,847,126.20	398,707,436.58	33,860,310.38	1,092,806.84
1920.....	437,150,212.33	476,266,084.12	39,115,871.79	1,089,479.25
1921.....	463,491,274.70	543,598,044.29	80,106,769.59	1,172,833.39
1922.....	484,853,540.71	552,912,713.38	68,059,172.67	1,140,370.58
1923.....	532,827,925.09	570,535,732.02	37,707,806.93	1,070,769.20
1924.....	572,948,778.41	597,311,269.75	24,362,491.34	1,042,521.24
1925, estimated.....	610,190,000.00	620,320,931.15	10,130,931.15	1,016,602.91

*Comparative statement of the amounts appropriated for the fiscal year 1925, the Budget estimates for the fiscal year 1926,
and the amounts recommended in the accompanying bill for 1926*

TREASURY DEPARTMENT

Object	Appropriations for 1925, including amounts in the deficiency and field service classi- fication acts	Budget estimates for 1926	Amount recommended in the bill for 1926	Increase (+) or decrease (-), bill compared with 1925 appropriations	Increase (+) or decrease (-) bill compared with 1926 Budget estimates
Secretary's Office, salaries-----	\$180, 580. 00	\$180, 180. 00	\$180, 180. 00	—\$400. 00	-----
Chief clerk's office, salaries-----	1 265, 589. 00	261, 324. 00	261, 324. 00	—4, 265. 00	-----
Operating force, Liberty Loan Build- ing, etc-----	126, 000. 00	125, 150. 00	125, 150. 00	—850. 00	-----
Care and protection of buildings, sal- aries-----	32, 600. 00	24, 435. 00	24, 435. 00	—8, 165. 00	-----
Treasury Annex, No. 1, salaries-----	41, 500. 00	40, 575. 00	40, 575. 00	—925. 00	-----
Treasury garage, salaries-----	6, 100. 00	6, 300. 00	6, 300. 00	+200. 00	-----
Treasury Annex, No. 2, salaries-----	(2)	(2)	-----	-----	-----
Contingent expenses:					
Law books, city directories, etc-----	500. 00	1, 000. 00	1, 000. 00	+500. 00	-----
Freight, expressage, etc-----	10, 000. 00	10, 000. 00	10, 000. 00	-----	-----
Rent of buildings-----	14, 650. 00	12, 500. 00	12, 500. 00	—2, 150. 00	-----
Purchase and maintenance of motor vehicles-----	7, 500. 00	7, 000. 00	7, 000. 00	—500. 00	-----

¹ Does not include \$19,411 transferred to office of the Superintendent State, War and Navy Department Buildings

² Appropriation of \$63,800 transferred to office of the Superintendent State, War and Navy Department Buildings.

*Comparative statement of the amounts appropriated for the fiscal year 1925, the Budget estimates for the fiscal year 1926,
and the amounts recommended in the accompanying bill for 1926—Continued*

TREASURY DEPARTMENT—Continued

Object	Appropriations for 1925, including amounts in the deficiency and field service classifica- tion acts	Budget estimates for 1926	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill compared with 1925 appropriations	Increase (+) or decrease (—) bill compared with 1926 Budget estimates
Contingent expenses—Continued.					
File holders and file cases, purchase of	\$4,000.00	\$4,500.00	\$4,000.00	-----	-\$500.00
Coal, wood, etc., purchase of-----	³ 20,950.00	20,000.00	20,000.00	-\$950.00	-----
Gas, electric current, etc., purchase of	⁴ 21,441.00	21,000.00	21,000.00	-441.00	-----
Miscellaneous supplies-----	⁵ 13,420.00	13,000.00	13,000.00	-420.00	-----
Labor-saving machinery, purchase of	20,000.00	14,000.00	14,000.00	-6,000.00	-----
Carpets, etc., purchase of-----	500.00	500.00	500.00	-----	-----
Furniture, repairs, etc-----	4,500.00	4,500.00	4,500.00	-----	-----
Treasury Annex, No. 1, operating expenses-----	13,500.00	13,000.00	13,000.00	-500.00	-----
Treasury Annex, No. 2, operating expenses-----	(⁶)	(⁶)	-----	-----	-----
Darby Building, operating expenses---	4,000.00	4,500.00	4,500.00	+500.00	-----
Stationery-----	350,000.00	437,760.00	437,760.00	+87,760.00	-----

General Supply Committee:

Salaries.....	39,780.00	82,260.00	77,800.00	+38,020.00	-4,460.00
Expenses of handling surplus property.....	115,840.00	43,700.00	43,700.00	-72,140.00	-----
Accounts and deposits, office, salaries.....	18,180.00	21,040.00	20,040.00	+ 1,860.00	-1,000.00
Bookkeeping and Warrants, Division of, salaries.....	166,160.00	164,386.00	164,386.00	-1,774.00	-----
Contingent expenses, public moneys.....	160,000.00	200,000.00	200,000.00	+40,000.00	-----
Recoinage of gold coins.....	3,000.00	3,000.00	3,000.00	-----	-----
Recoinage of minor coins.....	10,000.00	15,000.00	15,000.00	+5,000.00	-----
Deposits, Division of.....	17,780.00	17,400.00	17,400.00	-380.00	-----
Public Debt Service.....	3,416,000.00	3,260,000.00	3,260,000.00	-156,000.00	-----
World War Foreign Debt Commission.....	5,000.00	-----	-----	-5,000.00	-----
Transportation act, etc., expenses incident to.....	9,100.00	8,040.00	7,240.00	-1,860.00	-800.00
Distinctive paper for United States securities.....	1,100,742.50	1,425,000.00	1,407,775.00	+307,032.50	-17,225.00
Appointments, Division of, salaries.....	64,580.00	60,880.00	60,880.00	-3,700.00	-----
Printing and Stationery, Division of, salaries.....	58,000.00	56,240.00	56,240.00	-1,760.00	-----
Printing and binding.....	850,000.00	834,750.00	834,750.00	-15,250.00	-----

* Does not include \$3,050 transferred to office of the Superintendent State, War and Navy Department Buildings.

* Does not include \$2,559 transferred to office of the Superintendent State, War and Navy Department Buildings.

* Does not include \$580 transferred to office of the Superintendent State, War and Navy Department Buildings.

* Appropriation of \$32,000 transferred to office of the Superintendent State, War and Navy Department Buildings.

Comparative statement of the amounts appropriated for the fiscal year 1925, the Budget estimates for the fiscal year 1926, and the amounts recommended in the accompanying bill for 1926—Continued

TREASURY DEPARTMENT—Continued

Object	Appropriations for 1925, including amounts in the deficiency and field service classification acts	Budget estimates for 1926	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill compared with 1925 appropriations	Increase (+) or decrease (—), bill compared with 1926 Budget estimates
Printing and Stationery, etc.—Continued.					
Postage-----	\$1, 000. 00	\$1, 000. 00	\$1, 000. 00	-----	-----
Bookbinder's materials-----	250. 00	-----	-----	-\$250. 00	-----
Mails and Files, Division of, salaries-----	19, 960. 00	20, 200. 00	20, 200. 00	+240. 00	-----
Disbursing clerk, office of, salaries-----	52, 960. 00	54, 040. 00	54, 040. 00	+1, 080. 00	-----
Total, Office of the Secretary-----	7, 245, 662. 50	7, 468, 160. 00	7, 444, 175. 00	+198, 512. 50	-\$23, 985. 00
CUSTOMS SERVICE					
Division of Customs, salaries-----	64, 000. 00	64, 000. 00	64, 000. 00	-----	-----
Revenue from customs, collection of-----	16, 785, 140. 00	16, 467, 200. 00	16, 467, 200. 00	-317, 940. 00	-----
Scales for Customs Service-----	100, 000. 00	95, 000. 00	95, 000. 00	-5, 000. 00	-----
Compensation in lieu of moieties-----	30, 000. 00	30, 000. 00	30, 000. 00	-----	-----
Total, Customs Service-----	16, 979, 140. 00	16, 656, 200. 00	16, 656, 200. 00	-322, 940. 00	-----

BUREAU OF THE BUDGET					
Salaries and expenses-----	160,010.00	165,000.00	165,000.00	+4,990.00	-----
Printing and binding-----	25,000.00	25,000.00	25,000.00	-----	-----
Total, Bureau of the Budget-----	185,010.00	190,000.00	190,000.00	+4,990.00	-----
FEDERAL FARM LOAN BUREAU					
Salaries-----	197,000.00	199,600.00	199,600.00	+2,600.00	-----
Reviewing appraisers, salaries and expenses (deficiency act)-----	35,000.00	90,000.00	90,000.00	+55,000.00	-----
Traveling expenses, etc., and examination of farm loan associations-----	124,440.00	128,000.00	128,000.00	+3,560.00	-----
Total, Federal Farm Loan Bureau-----	356,440.00	417,600.00	417,600.00	+61,160.00	-----
OFFICE OF THE TREASURER OF THE UNITED STATES					
Salaries-----	1,092,000.00	1,073,000.00	1,073,000.00	-19,000.00	-----
Federal reserve and national currency, redemption of (reimbursable)-----	450,000.00	405,488.00	405,000.00	-45,000.00	-488.00
Repairs to canceling machine, etc-----	200.00	-----	-----	-200.00	-----
Total, office of Treasurer of the United States-----	1,542,200.00	1,478,488.00	1,478,000.00	-64,200.00	-488.00
OFFICE OF THE COMPTROLLER OF THE CURRENCY					
Salaries-----	238,520.00	226,000.00	226,000.00	-12,520.00	-----
Expenses of Federal reserve currency (reimbursable)-----	76,650.00	67,000.00	67,000.00	-9,650.00	-----

*Comparative statement of the amounts appropriated for the fiscal year 1925, the Budget estimates for the fiscal year 1926,
and the amounts recommended in the accompanying bill for 1926—Continued*

TREASURY DEPARTMENT—Continued

Object	Appropriations for 1925, including amounts in the deficiency and field service classifica- tion acts	Budget estimates for 1926	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill compared with 1925 appropriations	Increase (+) or decrease (—) bill compared with 1926 Budget estimates
OFFICE OF THE COMPTROLLER OF THE CURRENCY—continued					
Special examinations of national banks.....	\$2, 000. 00	\$1, 500. 00	\$1, 500. 00	—\$500. 00	-----
Total, office of Comptroller of the Currency-----	317, 170. 00	294, 500. 00	294, 500. 00	—22, 670. 00	-----
INTERNAL REVENUE SERVICE					
Commissioner's office, salaries.....	835, 380. 00	820, 000. 00	820, 000. 00	—15, 380. 00	-----
Stamp agent (reimbursable)-----	1, 600. 00	1, 860. 00	1, 860. 00	+260. 00	-----
Collectors of internal revenue, salaries.....	4, 484, 446. 00	4, 450, 000. 00	4, 450, 000. 00	—34, 446. 00	-----
Expenses of collecting and assessing.....	33, 381, 040. 00	31, 750, 000. 00	31, 750, 000. 00	—1, 631, 040. 00	-----
National prohibition act, enforcement of....	11, 341, 770. 00	10, 216, 880. 00	11, 000, 000. 00	—341, 770. 00	+ \$783, 120. 00
Refunding of collections-----	200, 000. 00	-----	-----	—200, 000. 00	-----
Refunding taxes illegally collected.....	12, 000, 000. 00	12, 000, 000. 00	-----	—12, 000, 000. 00	—12, 000, 000. 00
Total, Internal Revenue Service....	62, 244, 236. 00	59, 238, 740. 00	48, 021, 860. 00	—14, 222, 376. 00	—11, 216, 880. 00

COAST GUARD					
Commandant's office, salaries-----	185,085.00	220,000.00	220,000.00	+34,915.00	-----
Pay and allowances-----	13,073,524.00	13,675,035.00	13,675,035.00	+601,511.00	-----
Rations or commutation thereof-----	695,500.00	727,000.00	727,000.00	+31,500.00	-----
Fuel and water for vessels-----	1,828,500.00	2,780,000.00	2,780,000.00	+951,500.00	-----
Outfits, ship chandlery, etc-----	1,184,700.00	1,300,000.00	1,300,000.00	+115,300.00	-----
Stations, rebuilding and repair of-----	289,800.00	289,800.00	289,800.00	-----	-----
Payments to beneficiaries-----	32,000.00	30,000.00	30,000.00	-2,000.00	-----
Traveling expenses, etc-----	270,000.00	250,000.00	250,000.00	-20,000.00	-----
Draft animals and their maintenance-----	27,000.00	27,000.00	27,000.00	-----	-----
Coastal communication lines, etc-----	50,000.00	50,000.00	50,000.00	-----	-----
Civilian employees, compensation, including clerks to district superintendents-----	79,020.00	79,000.00	79,000.00	-20.00	-----
Contingent expenses-----	255,000.00	220,000.00	220,000.00	-35,000.00	-----
Repairs to Coast Guard cutters-----	874,000.00	950,000.00	950,000.00	+76,000.00	-----
Total, Coast Guard-----	18,844,129.00	20,597,835.00	20,597,835.00	+1,753,706.00	-----
BUREAU OF ENGRAVING AND PRINTING					
Director's office, salaries-----	435,000.00	487,740.00	455,540.00	+20,540.00	-32,200.00
Salaries of employees-----	2,844,900.00	3,675,283.00	3,631,833.00	+786,933.00	-43,450.00
Wage of plate printers-----	1,425,000.00	1,800,000.00	1,780,000.00	+355,000.00	-20,000.00

*Comparative statement of the amounts appropriated for the fiscal year 1925, the Budget estimates for the fiscal year 1926,
and the amounts recommended in the accompanying bill for 1926—Continued*

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TREASURY AND POST OFFICE APPROPRIATION BILL, 1926

TREASURY DEPARTMENT—Continued

Object	Appropriations for 1925, including amounts in the deficiency and field service classifica- tion acts	Budget estimates for 1926	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill compared with 1925 appropriations	Increase (+) or decrease (—) bill compared with 1926 Budget estimates
BUREAU OF ENGRAVING AND PRINTING— continued					
Engravers' and printers' materials-----	\$1, 240, 775. 00	\$1, 415, 407. 00	\$1, 404, 157. 00	+\$163, 382. 00	—\$11, 250. 00
Total, Bureau of Engraving and Printing-----	5, 945, 675. 00	7, 378, 430. 00	7, 271, 530. 00	+1, 325, 855. 00	—106, 900. 00
SECRET SERVICE					
Salaries-----	27, 540. 00	25, 680. 00	25, 680. 00	—1, 860. 00	-----
Suppressing counterfeiting and other crimes	463, 547. 00	450, 000. 00	450, 000. 00	—13, 547. 00	-----
Total, Secret Service-----	491, 087. 00	475, 680. 00	475, 680. 00	—15, 407. 00	-----
PUBLIC HEALTH SERVICE					
Surgeon General's Office, salaries-----	104, 405. 00	101, 560. 00	101, 560. 00	—2, 845. 00	-----
Pay and allowances, commissioned officers--	1, 135, 000. 00	1, 110, 000. 00	1, 110, 000. 00	—25, 000. 00	-----
Pay of acting assistant surgeons-----	322, 228. 00	315, 000. 00	315, 000. 00	—7, 228. 00	-----
Pay of other employees-----	1, 027, 827. 00	1, 020, 000. 00	1, 020, 000. 00	—7, 827. 00	-----
Freight, transportation, etc-----	30, 000. 00	25, 000. 00	25, 000. 00	—5, 000. 00	-----

Hygienic laboratory, maintenance-----	44, 600. 00	43, 400. 00	43, 400. 00	-1, 200. 00	-----
Transportation of remains, etc-----	3, 000. 00	3, 000. 00	3, 000. 00	-----	-----
Journals, books of reference, etc-----	500. 00	500. 00	500. 00	-----	-----
Medical, surgical, and hospital services-----	5, 418, 749. 00	5, 211, 285. 00	5, 211, 285. 00	-207, 464. 00	-----
Quarantine service-----	479, 000. 00	470, 000. 00	470, 000. 00	-9, 000. 00	-----
Prevention of epidemics-----	363, 482. 00	328, 772. 00	328, 772. 00	-34, 710. 00	-----
Field investigations-----	299, 356. 00	282, 054. 00	282, 054. 00	-17, 302. 00	-----
Interstate quarantine service-----	22, 530. 00	22, 530. 00	22, 530. 00	-----	-----
Rural sanitation-----	75, 760. 00	60, 760. 00	75, 000. 00	-760. 00	+14, 240. 00
Biologic products-----	45, 020. 00	34, 800. 00	45, 000. 00	-20. 00	+10, 200. 00
Venereal Diseases Division, expenses of---	149, 040. 00	98, 396. 00	50, 000. 00	-99, 040. 00	-48, 396. 00
Total, Public Health Service-----	9, 520, 497. 00	9, 127, 057. 00	9, 103, 101. 00	-417, 396. 00	-23, 956. 00
MINT AND ASSAY OFFICES					
Director's office, salaries-----	31, 040. 00	32, 140. 00	32, 140. 00	+1, 100. 00	-----
Freight on bullion and coin-----	5, 000. 00	7, 500. 00	7, 500. 00	+2, 500. 00	-----
Contingent expenses-----	1, 000. 00	900. 00	900. 00	-100. 00	-----
Examination of mints, etc-----	5, 500. 00	5, 100. 00	5, 100. 00	-400. 00	-----
Carson City, Nev., mint-----	5, 580. 00	6, 080. 00	5, 880. 00	+300. 00	-200. 00
Denver, Colo., mint-----	208, 817. 00	206, 710. 00	206, 710. 00	-2, 107. 00	-----
New Orleans, La., mint-----	11, 460. 00	11, 460. 00	11, 460. 00	-----	-----

*Comparative statement of the amounts appropriated for the fiscal year 1925, the Budget estimates for the fiscal year 1926,
and the amounts recommended in the accompanying bill for 1926—Continued*

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TREASURY DEPARTMENT—Continued

TREASURY AND POST OFFICE APPROPRIATION BILL, 1926

Object	Appropriations for 1925, including amounts in the deficiency and field service classifica- tion acts	Budget estimates for 1926	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill compared with 1925 appropriations	Increase (+) or decrease (—) bill compared with 1926 Budget estimates
MINT AND ASSAY OFFICES—continued					
Philadelphia, Pa., mint-----	\$720, 970. 00	\$710, 000. 00	\$710, 000. 00	—\$10, 970. 00	-----
San Francisco, Calif., mint-----	309, 366. 00	313, 500. 00	313, 500. 00	+4, 134. 00	-----
Boise, Idaho, assay office-----	7, 340. 00	7, 840. 00	7, 340. 00	-----	—\$500. 00
Deadwood, S. Dak., assay office-----	5, 580. 00	-----	-----	—5, 580. 00	-----
Helena, Mont., assay office-----	6, 280. 00	6, 280. 00	6, 280. 00	-----	-----
New York, N. Y., assay office-----	349, 661. 00	350, 000. 00	350, 000. 00	+339. 00	-----
Salt Lake City, Utah, assay office-----	4, 260. 00	-----	-----	—4, 260. 00	-----
Seattle, Wash., assay office-----	24, 230. 00	25, 230. 00	25, 230. 00	+1, 000. 00	-----
Total, mints and assay offices-----	1, 696, 084. 00	1, 682, 740. 00	1, 682, 040. 00	—14, 044. 00	—700. 00
PUBLIC BUILDINGS					
Supervising Architect's office, salaries-----	272, 460. 00	275, 920. 00	275, 920. 00	+3, 460. 00	-----
Construction, rent, etc-----	915, 100. 00	1, 063, 850. 00	1, 399, 350. 00	+484, 250. 00	+335, 500. 00
Repairs and preservation-----	733, 000. 00	775, 000. 00	930, 000. 00	+197, 000. 00	+155, 000. 00

Mechanical equipment.....	¹ 519, 700. 00	521, 700. 00	521, 700. 00	+2, 000. 00	-----
Vaults and safes.....	85, 000. 00	100, 000. 00	100, 000. 00	+15, 000. 00	-----
General expenses.....	² 487, 500. 00	488, 360. 00	521, 960. 00	+34, 460. 00	+33, 600. 00
Operating force.....	5, 540, 572. 00	5, 639, 606. 00	5, 639, 606. 00	+99, 034. 00	-----
Furniture and repairs.....	614, 000. 00	750, 000. 00	750, 000. 00	+136, 000. 00	-----
Operating supplies.....	3, 070, 000. 00	3, 100, 000. 00	3, 100, 000. 00	+30, 000. 00	-----
Lands and other property.....	50. 00.	50. 00	50. 00	-----	-----
Total, public buildings.....	12, 237, 382. 00	12, 714, 486. 00	13, 238, 586. 00	+1, 001, 204. 00	+524, 100. 00
MISCELLANEOUS ITEMS					
American Printing House for the Blind.....	40, 000. 00	40, 000. 00	40, 000. 00	-----	-----
Total, regular annual appropriations..... ³	137, 644, 712. 50	137, 759, 916. 00	126, 911, 107. 00	-10, 733, 605. 50	-10, 848, 809. 00

¹ Does not include \$2,000 transferred to Superintendent State, War, and Navy Department Buildings.

² Does not include \$3,500 transferred to Superintendent State, War, and Navy Department Buildings.

³ This total is made up as follows:

Regular annual appropriations.....	\$120, 641, 505. 00
Deficiency.....	8, 232, 400. 00
Field classification.....	8, 770, 807. 50
Total.....	137, 644, 712. 50

*Comparative statement of the amounts appropriated for the fiscal year 1925, the Budget estimates for the fiscal year 1926,
and the amounts recommended in the accompanying bill for 1926—Continued*

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POST OFFICE DEPARTMENT

TREASURY AND POST OFFICE APPROPRIATION BILL, 1926

Object	Appropriations for 1925, including amounts in the deficiency and field service classifica- tion acts	Budget estimates for 1926	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill compared with 1925 appropriations	Increase (+) or decrease (—) bill compared with 1926 Budget estimates
POST OFFICE DEPARTMENT					
<i>Salaries</i>					
Postmaster General, office of-----	\$213, 740. 00	\$210, 340. 00	\$209, 340. 00	—\$4, 400. 00	—\$1, 000. 00
Department buildings-----	225, 632. 00	225, 632. 00	225, 632. 00	-----	-----
First Assistant Postmaster General, office of-----	387, 500. 00	392, 100. 00	392, 100. 00	+4, 600. 00	-----
Second Assistant Postmaster General, office of-----	263, 340. 00	265, 740. 00	265, 740. 00	+2, 400. 00	-----
Third Assistant Postmaster General, office of-----	682, 760. 00	678, 260. 00	678, 260. 00	—4, 500. 00	-----
Fourth Assistant Postmaster General, office of-----	361, 700. 00	380, 240. 00	376, 940. 00	+15, 240. 00	—3, 300. 00
Solicitor's Office-----	55, 760. 00	57, 760. 00	57, 760. 00	+2, 000. 00	-----
Chief inspector's office-----	132, 520. 00	134, 920. 00	134, 920. 00	+2, 400. 00	-----
Purchasing agent' office-----	33, 300. 00	33, 300. 00	33, 300. 00	-----	-----

Bureau of Accounts-----	34, 320. 00	38, 280. 00	38, 280. 00	+3, 960. 00	-----
Total salaries-----	* 2, 390, 572. 00	2, 416, 572. 00	2, 412, 272. 00	+21, 700. 00	-4, 300. 00
Contingent expenses, Washington:					
Stationery-----	28, 000. 00	27, 000. 00	27, 000. 00	-1, 000. 00	-----
Fuel, repairs, etc-----	57, 000. 00	54, 000. 00	54, 000. 00	-3, 000. 00	-----
Telegraphing-----	6, 500. 00	6, 500. 00	6, 500. 00	-----	-----
Miscellaneous items-----	55, 000. 00	52, 410. 00	52, 410. 00	-2, 590. 00	-----
Furniture-----	8, 500. 00	8, 000. 00	8, 000. 00	-500. 00	-----
Printing and binding-----	975, 000. 00	1, 150, 000. 00	1, 150, 000. 00	+175, 000. 00	-----
Government Printing Office, reimbursement of-----	52, 000. 00	58, 000. 00	58, 000. 00	+6, 000. 00	-----
Total, contingent expenses, Washington-----	1, 182, 000. 00	1, 355, 910. 00	1, 355, 910. 00	+173, 910. 00	-----
Grand total, Post Office Department, Washington, D. C-----	3, 572, 572. 00	3, 772, 482. 00	3, 768, 182. 00	+195, 610. 00	-4, 300. 00
POSTAL SERVICE					
Division headquarters:					
Clerks at-----	252, 750. 00	252, 750. 00	252, 060. 00	-690. 00	-690. 00
Miscellaneous expenses-----	14, 000. 00	13, 500. 00	13, 500. 00	-500. 00	-----
Equipment shops building-----	8, 500. 00	8, 500. 00	8, 500. 00	-----	-----

*Comparative statement of the amounts appropriated for the fiscal year 1925, the Budget estimates for the fiscal year 1926,
and the amounts recommended in the accompanying bill for 1926—Continued*

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POST OFFICE DEPARTMENT—Continued

TREASURY AND POST OFFICE APPROPRIATION BILL, 1926

Object	Appropriations for 1925, including amounts in the deficiency and field service classifica- tion acts	Budget estimates for 1926	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill compared with 1925 appropriations	Increase (+) or decrease (—) bill compared with 1926 Budget estimates
POSTAL SERVICE—continued					
Inspectors:					
Salaries of.....	\$1, 750, 000. 00	\$1, 775, 000. 00	\$1, 775, 000. 00	+\$25, 000. 00	-----
Traveling expenses of.....	455, 000. 00	445, 000. 00	445, 000. 00	—10, 000. 00	-----
Personal property claims.....	20, 000. 00	15, 000. 00	10, 000. 00	—10, 000. 00	—\$5, 000. 00
Rewards, payment of.....	30, 000. 00	35, 000. 00	30, 000. 00	-----	—5, 000. 00
Rewards for inventions.....	4, 000. 00	3, 000. 00	3, 000. 00	—1, 000. 00	-----
Losses by postmasters, reimbursement of.....	-----	40, 000. 00	-----	-----	—40, 000. 00
Travel and miscellaneous expenses, Office of the Postmaster General.....	1, 000. 00	1, 000. 00	1, 000. 00	-----	-----
Transportation of equipment, etc.....	600, 000. 00	500, 000. 00	450, 000. 00	—150, 000. 00	—50, 000. 00
Total, Office of Postmaster General.....	3, 135, 250. 00	3, 088, 750. 00	2, 988, 060. 00	—147, 190. 00	—100, 690. 00
First Assistant Postmaster General:					
Car fare and bicycle allowance, in- cluding special delivery car fare.....	980, 000. 00	1, 050, 000. 00	1, 000, 000. 00	+20, 000. 00	—50, 000. 00

Clerical services, third-class offices-----	4, 400, 000. 00	4, 650, 000. 00	4, 650, 000. 00	+250, 000. 00	-----
Compensation—					
To assistant postmasters-----	6, 000, 000. 00	6, 000, 000. 00	6, 000, 000. 00	-----	-----
To clerks in charge of contract stations-----	1, 550, 000. 00	1, 575, 000. 00	1, 575, 000. 00	+25, 000. 00	-----
To clerks and employees at first and second class post offices-----	124, 937, 100. 00	130, 000, 000. 00	130, 000, 000. 00	+5, 062, 900. 00	-----
To postmasters-----	46, 000. 000. 00	46, 600, 000. 00	46, 600, 000. 00	+600, 000. 00	-----
To printers, mechanics, and skilled laborers-----	97, 400. 00	100, 000. 00	100, 000. 00	+2, 600. 00	-----
To watchmen, messengers, and laborers-----	5, 759, 150. 00	6, 200, 000. 00	6, 200, 000. 00	+440, 850. 00	-----
Detroit River postal service-----	18, 250. 00	18, 000. 00	18, 000. 00	-250. 00	-----
Fees to special-delivery messengers----	6, 100, 000. 00	7, 600, 000. 00	7, 600, 000. 00	+1, 500, 000. 00	-----
Letter carriers, City Delivery Service	87, 398, 000. 00	92, 000, 000. 00	92, 000, 000. 00	+4, 602, 000. 00	-----
Miscellaneous items, first and second class post offices-----	925, 000. 00	975, 000. 00	975, 000. 00	+50, 000. 00	-----
Rent, light, and fuel for first, second, and third class post offices-----	14, 416, 600. 00	15, 175, 000. 00	15, 175, 000. 00	+758, 400. 00	-----
Separating mails at third and fourth class post offices-----	750, 000. 00	750, 000. 00	750, 000. 00	-----	-----

*Comparative statement of the amounts appropriated for the fiscal year 1925, the Budget estimates for the fiscal year 1926,
and the amounts recommended in the accompanying bill for 1926—Continued*

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POST OFFICE DEPARTMENT—Continued

Object	Appropriations for 1925, including amounts in the deficiency and field service classifica- tion acts	Budget estimates for 1926	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill compared with 1925 appropriations	Increase (+) or decrease (—) bill compared with 1926 Budget estimates
POSTAL SERVICE—continued					
First Assistant Postmaster—Continued					
Transmission of mail by pneumatic tubes-----	\$526, 373. 25	\$526, 373. 00	\$526, 373. 00	—\$0. 25	-----
Travel and miscellaneous expenses-----	1, 000. 00	1, 000. 00	1, 000. 00	-----	-----
Unusual conditions at post offices-----	150, 000. 00	150, 000. 00	150, 000. 00	-----	-----
Vehicle service-----	15, 400, 000. 00	15, 400, 000. 00	15, 400, 000. 00	-----	-----
Village-delivery service-----	1, 500, 000. 00	1, 500, 000. 00	1, 700, 000. 00	+200, 000. 00	+\$200, 000. 00
Total, Office of First Assistant-----	316, 908, 873. 25	330, 270, 373. 00	330, 420, 373. 00	+13, 511, 499. 75	+150, 000. 00
Second Assistant Postmaster General:					
Airplane mail service-----	2, 750, 000. 00	2, 600, 000. 00	2, 600, 000. 00	—150, 000. 00	-----
Division of Foreign Mails, superin- tendent of-----	2, 500. 00	(1)	-----	—2, 500. 00	-----
Foreign countries, balances due-----	1, 500, 000. 00	1, 500, 000. 00	1, 500, 000. 00	-----	-----
Foreign mails, transportation of-----	7, 500, 000. 00	8, 500, 000. 00	8, 500, 000. 00	+1, 000, 000. 00	-----

TREASURY AND POST OFFICE APPROPRIATION BILL, 1926

Inland transportation—

By electric and cable cars.....	625, 000. 00	650, 000. 00	650, 000. 00	+25, 000. 00	-----
By railroad routes and mail messenger service.....	104, 450, 000. 00	113, 000, 000. 00	112, 250, 000. 00	+7, 800, 000. 00	-750, 000. 00
By steamboat or other powerboat routes.....	1, 550, 000. 00	1, 550, 000. 00	1, 550, 000. 00	-----	-----
Star routes in Alaska.....	180, 000. 00	170, 000. 00	170, 000. 00	-10, 000. 00	-----
Railway Mail Service.....	47, 400, 000. 00	49, 500, 000. 00	49, 500, 000. 00	+2, 100, 000. 00	-----
Expenses, superintendents, chief clerks, etc.....	62, 000. 00	62, 000. 00	62, 000. 00	-----	-----
Rent, light, fuel, etc.....	1, 150, 000. 00	1, 222, 000. 00	1, 222, 000. 00	+72, 000. 00	-----
Travel allowance to railway postal clerks.....	2, 775, 000. 00	2, 675, 000. 00	2, 675, 000. 00	-100, 000. 00	-----
Travel and miscellaneous expenses.....	1, 000. 00	1, 000. 00	1, 000. 00	-----	-----
Universal Postal Congress, delegates to.....	7, 500. 00	-----	-----	-7, 500. 00	-----
Total, Office of Second Assistant.....	169, 953, 000. 00	181, 430, 000. 00	180, 680, 000. 00	+10, 727, 000. 00	-750, 000. 00
Third Assistant Postmaster General:					
Indemnity for loss of registered mail, etc.....	4, 500, 000. 00	4, 000, 000. 00	4, 000, 000. 00	-500, 000. 00	-----
In the international mails.....	40, 000. 00	100, 000. 00	100, 000. 00	+60, 000. 00	-----

¹Estimated at \$3,000 under item for transportation of foreign mails.

*Comparative statement of the amounts appropriated for the fiscal year 1925, the Budget estimates for the fiscal year 1926,
and the amounts recommended in the accompanying bill for 1926—Continued*

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POST OFFICE DEPARTMENT—Continued

TREASURY AND POST OFFICE APPROPRIATION BILL, 1926

Object	Appropriations for 1925, including amounts in the deficiency and field service classifica- tion acts	Budget estimates for 1926	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill compared with 1925 appropriations	Increase (+) or decrease (—) bill compared with 1926 Budget estimates
POSTAL SERVICE—continued					
Third Assistant Postmaster General—Con.					
Stamps, stamped envelopes, news- paper wrappers, and postal cards----	\$8, 100, 000. 00	\$8, 000, 000. 00	\$8, 000, 000. 00	—\$100, 000. 00	-----
Expense of agency to examine and distribute-----	21, 500. 00	21, 000. 00	21, 000. 00	—500. 00	-----
Payment of money orders more than one year old-----		200, 000. 00			—\$200, 000. 00
Travel and miscellaneous expenses----	1, 000. 00	1, 000. 00	1, 000. 00		-----
Total, Office of Third Assistant	12, 662, 500. 00	12, 322, 000. 00	12, 122, 000. 00	—540, 500. 00	—200, 000. 00
Fourth Assistant Postmaster General:					
Canceling machines, etc., repair of----	500, 000. 00	600, 000. 00	575, 000. 00	+75, 000. 00	—25, 000. 00
Inland transportation by star routes--	12, 900, 000. 00	12, 800, 000. 00	12, 700, 000. 00	—200, 000. 00	—100, 000. 00
Mail bags, etc., repair of-----	1, 960, 000. 00	1, 800, 000. 00	1, 800, 000. 00	—160, 000. 00	-----
Miscellaneous equipment and supplies--	1, 303, 500. 00	1, 600, 000. 00	1, 400, 000. 00	+96, 500. 00	—200, 000. 00
Rural carriers, pay of-----	89, 250, 000. 00	88, 200, 000. 00	88, 350, 000. 00	—900, 000. 00	+150, 000. 00

Shipment of supplies, expenses incident to-----	80, 000. 00	71, 400. 00	69, 800. 00	-10, 200. 00	-1, 600. 00
Stationery-----	900, 000. 00	950, 000. 00	925, 000. 00	+25, 000. 00	-25, 000. 00
Travel and miscellaneous expense-----	1, 000. 00	1, 000. 00	1, 000. 00	-----	-----
Wrapping twine, etc-----	518, 500. 00	470, 000. 00	470, 000. 00	-48, 500. 00	-----
Total, office of Fourth Assistant----	107, 413, 000. 00	106, 492, 400. 00	106, 290, 800. 00	-1, 122, 200. 00	-201, 600. 00
Total, Postal Service-----	610, 072, 623. 25	633, 603, 523. 00	632, 501, 233. 00	+22, 428, 609. 75	-1, 102, 290. 00
Total, Post Office Department, proper-----	3, 572, 572. 00	3, 772, 482. 00	3, 768, 182. 00	+195, 610. 00	-4, 300. 00
Grand total, Post Office Department-----	613, 645, 195. 25	637, 376, 005. 00	636, 269, 415. 00	+22, 624, 219. 75	-1, 106, 590. 00
Grand total, Treasury and Post Office Departments-----	751, 289, 907. 75	775, 135, 921. 00	763, 180, 522. 00	+11, 890, 614. 25	-11, 955, 399. 00

Permanent and indefinite appropriations under the Treasury Department

Object	Estimated expenditures, 1925	Estimated expenditures, 1926	Increase (+) or decrease (-)
PERMANENT AND INDEFINITE APPROPRIATIONS			
Recoinage of silver coins--	\$100, 000. 00	\$150, 000. 00	+\$50, 000. 00
Expenses of loans (act Sept. 24, 1917, as amended, etc.)-----	500, 000. 00	350, 000. 00	-150, 000. 00
Preparation and issue of Federal reserve notes (reimbursable)-----	1, 700, 000. 00	1, 541, 720. 00	-158, 280. 00
Preparation, custody, and delivery of Federal Intermediate Credit Bank securities (reimbursable)-----	10, 000. 00	10, 000. 00	-----
Preparation, custody, and delivery of farm-loan bonds (reimbursable)-----	125, 000. 00	75, 000. 00	-50, 000. 00
Sinking fund-----	310, 000, 000. 00	323, 175, 000. 00	+13, 175, 000. 00
Interest on the public debt-----	865, 000, 000. 00	830, 000, 000. 00	-35, 000, 000. 00
Obligations retired from net earnings derived by the United States from Federal intermediate credit banks--	152, 200. 00	450, 000. 00	+297, 800. 00
Redemption of bonds and notes from estate taxes--	100, 000. 00	-----	-100, 000. 00
Redemption of bonds, etc., received as repayments of principal by foreign governments--	23, 054, 600. 00	24, 056, 800. 00	+1, 002, 200. 00
Obligations retired from Federal reserve bank franchise tax receipts--	1, 000, 000. 00	500, 000. 00	-500, 000. 00
Redemption of bonds, etc., received as interest payments on obligations of foreign governments-----	137, 291, 001. 00	136, 584, 330. 00	-706, 671. 00
Repayments to importers, excess of deposits (customs)-----	6, 500, 000. 00	6, 600, 000. 00	+100, 000. 00

Permanent and indefinite appropriations under the Treasury Department—Continued

Object	Estimated expenditures, 1925	Estimated expenditures, 1926	Increase (+) or decrease (-)
PERMANENT AND INDEFINITE APPROPRIATIONS—continued			
Debentures or drawbacks, bounties or allowances (customs)-----	\$13, 500, 000. 00	\$13, 000, 000. 00	—\$500, 000. 00
Miscellaneous refunds (customs)-----	10, 000. 00	20, 000. 00	+10, 000. 00
Philippine special fund (customs)-----	2, 500. 00	2, 500. 00	-----
Contingent expenses national currency (reimbursable)-----	205, 600. 00	173, 605. 00	—31, 995. 00
Salaries and expenses, national-bank examiners-----	2, 000, 000. 00	2, 250, 000. 00	+250, 000. 00
Purchase of Liberty bonds, etc., from repayments of principal by foreign governments-----	208, 600. 00	-----	—208, 600. 00
Allowance or drawback (internal revenue)-----	725, 000. 00	500, 000. 00	—225, 000. 00
Redemption of stamps (internal revenue)-----	600, 000. 00	625, 000. 00	+25, 000. 00
Repayment of taxes erroneously collected under act of June 13, 1898	5, 000. 00	5, 000. 00	-----
Philippine special fund (internal revenue)-----	750, 000. 00	750, 000. 00	-----
Porto Rico special fund--	10, 000. 00	5, 000. 00	—5, 000. 00
Additional income tax on railroads in Alaska----	20, 000. 00	20, 000. 00	-----
To promote education of the blind-----	10, 000. 00	10, 000. 00	-----
Total, permanent annual and indefinite appropriations-----	1, 363,579,501.00	1, 340,853,955.00	—22, 725, 546. 00

